

# EARLY CHILDHOOD SPECIAL EDUCATION INFORMATION SNAPSHOTS

## EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) FISCAL OVERVIEW



### Funding Model

- Not a reimbursement system – per-pupil allocations paid upfront
- Applies to 3-, 4-, and 5-year-olds with IEPs
- Based on each SAU’s EPS rate, special education weight, and Child Find counts
- 100% State Funded – not part of EPS local share
- State Agency Clients – Add to EFSO-07 & add to child count sheet



### Quarterly Enrollment Counts

- Counts collected: July 1, October 1, January 1, April 1
- Includes PreK student



### Quarterly Allocation Schedule

- Q1 (July) – Initial allocation (actual or estimated)
- Q2 (October) – True-up quarter; funding may increase or decrease
- Q3 (January) – Funding cannot drop below Q2 level - funding may increase if counts rise
- Q4 (April) – Final allocation; funding may increase if counts rise



### Payment Calculation Components

- General Education / FAPE Components based on EPS Rate
- Special Education Weight:  $EPS \times 1.5$
- Child Find: \$1,000 per student



### Required Fiscal Coding

- Fund Code 2213
- Revenue Code 3128
- Separate from K-12 and not part of the local EPS share



### Financial Reporting & Reconciliation

- Quarterly MEFS/NEO uploads and detailed Trial Balances required
- Spending monitored on staffing, placements, services, and supplies



### Allowable Expenditures (Reasonable & Necessary)

- Must be tied to the student’s IEP and reflect reasonable cost
- Includes administrative, general education portion, staffing, related services, transportation, assistive technology, equipment, and supplies



### Key Takeaways

- Funding is student-driven and front-loaded
- October is the only quarter in which funding may decrease
- Accurate reporting is critical for maintaining full allocation